

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

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2024:PHHC:031135

[CEA-141-2005](#) (O&M)

Date of Decision:- 04.03.2024

The Commisioner, CE Commissionerate

...Appellant

Vs.

M/s Arihant Industries Ltd.

...Respondent

**CORAM:- HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS.JUSTICE SUDEEPTI SHARMA**

Present: Mr. M.S.Guglani, Advocate
for the appellant.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned counsel for the appellant on instructions received from the department, prays for withdrawal of the present appeal as the amount involved is less than 1 crore in terms of the instructions dated 11.07.2018.

2. In view of the statement made by learned counsel for the appellant, the present appeal is dismissed as withdrawn leaving the question of law is open for adjudication of the case.

**(SANJEEV PRAKASH SHARMA)
JUDGE**

04.03.2024
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**(SUDEEPTI SHARMA)
JUDGE**

Whether speaking/reasoned: Yes/No.

Whether reportable: Yes/No.